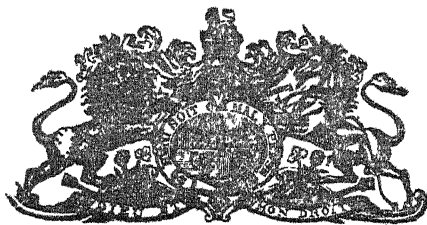


NOTE
ON THE WORKING OF THE
TAMP DEPARTMENT
IN THE
CENTRAL PROVINCES AND BEHAR
DURING THE YEAR
1914-15



Agpur

PRINTED AT THE GOVERNMENT PRESS

1915

NOTE

ON THE WORKING OF THE

STAMP DEPARTMENT

IN THE

CENTRAL PROVINCES AND BERAR

DURING THE YEAR,

1914-15.

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INDEX.

	PARAS.
Receipts	1
Expenditure	2
Court Fee Stamps	3
Impressed copy sheets	4
Impressed Stamps	5
Hundi Stamps	6
Other Receipts	7
Vend arrangements	8
Insufficient stamping...	9
Prosecutions	10
Valuations in probate, &c.	11
Thumb-impressions	12
Inspections	13
Conclusion	14

(Prescribed limit : three pages in print.)

No. R-1400.

FROM

LIEUT.-COL. T. C. PLOWDEN, I.A.,

SUPERINTENDENT OF STAMPS,

Central Provinces and Berar,

TO

THE SECRETARY TO THE HON'BLE THE CHIEF COMMISSIONER,
CENTRAL PROVINCES AND BERAR,

SEPARATE REVENUE DEPARTMENT.

Nagpur, the 26th June 1915.

SIR,

I have the honour to submit the Note on the Annual Stamp Statements for the Central Provinces and Berar for the year 1914-15.

2. The District Notes are submitted in original as usual.

I have the honour to be,

Sir,

Your most obedient Servant,

T. C. PLOWDEN,

Superintendent of Stamps,

Central Provinces and Berar.

NOTE ON THE WORKING OF THE STAMP DEPARTMENT IN THE CENTRAL PROVINCES AND BERAR DURING THE YEAR 1914-15.

The year under report was a bad one for the Stamp revenue. In the first four months (April—July) it suffered from the effects of the financial crisis at the end of 1913 and two successive moderate harvests in the north of the Province, and fell by about Rs 18,000, in the last eight months (August—March) it was seriously affected by the dislocation of business caused by the war and fell by a further amount of about three lakhs. The result was that the total receipts for the combined Province fell from Rs. 39,39,502, the highest figure on record, last year, to Rs. 36,21,293, or by 8 per cent. The decrease is fairly evenly divided between the two heads of revenue. Under the Stamp Act the fall amounted to Rs 1,80,699, Rs. 26,831 (—4 per cent) in the Central Provinces and Rs. 1,53,868 (—24 per cent) in Berar. Under the Court Fees Act the decrease was Rs. 1,37,510; Rs 84,972 (—5 per cent) in the Central Provinces and Rs. 52,538 (—6 per cent) in Berar. These figures show that while litigation was affected to about the same extent in the two areas, trade was considerably more interfered with in Berar than it was in the Central Provinces.

The close association there is between registration revenue and stamp revenue is shown by the fact that almost the whole of the decrease in the latter occurred in the same seven districts, Nagpur, Wardha, Nimar and the four Berar ones, as it did in the case of the former. On the other hand in several of the lesser developed districts outside the cotton producing tracts, such as Balaghat and Bhandara, both civil litigation and commercial activity increased, giving a corresponding rise in the revenue.

2. The total charges (column 6 Statement No. I) fell from Rs. 1,30,320 to Rs 1,15,926 (—11 per cent), due principally to large decreases under discount and establishment for sale of stamps (—11 per cent) and refunds (—14 per cent). The decrease of 24 per cent in the cost of stamps (column 9) is due to the reduction in the number of stamps supplied to local depôts by the Central depôts at Bombay and Calcutta. The total expenditure (columns 6, 8 and 9 Statement No. I) was Rs 1,57,942 against Rs. 1,81,881 in the previous year, showing a fall of 13 per cent. The percentage of expenditure on the total receipts was practically the same as last year (4·4 against 4·6).

3. The revenue from Court Fee Stamps fell by Rs 78,831, or 4·8 per cent, in the Central Provinces and by Rs. 55,737, or 6·9 per cent, in Berar, the total decrease for the combined area being 5·5 per cent. The decrease is spread over all districts except Bhandara (+11·2 per cent), Balaghat (+7·8 per cent), Raipur (+4·3 per cent), Betul (+2 per cent) and Drug (+4 per cent), and is most marked in Seoni (—14·4), Narsinghpur (—13·3), Wardha (—12·9) and Nimar (—12·7). The rise in Bhandara and Balaghat has already been referred to. All the Berar districts show a decrease, ranging from 10 per cent in Akola to 2½ per cent in Yeotmal.

4. The revenue from impressed copy sheets fell by Rs. 6,139, or 8 per cent, in the Central Provinces, and rose by Rs 3,199, or 6 per cent, in Berar. In the Central Provinces, Betul shows the most marked decrease (—54·8 per cent) and Hoshangabad the most marked increase (+24·7 per cent) due to the transfer of the District Judge's Court from the former to the latter place. In Berar, Amraoti and Akola show a rise of 16·6 and 8·8 per cent respectively, due to an increase of applications for copies owing to the introduction of a record of rights. *Per contra* the large fall of 25·8 per cent in Buldana is due to the completion of record of rights work in that district.

attributed to a desire on the part of money-lenders to secure themselves by reducing even petty transactions to writing on stamped paper. The increase in Balaghat has already been explained. With regard to Raipur, the Deputy Commissioner writes "Whether the increase is due to commercial activity or is the result of the scarcity of 1913-14 it is difficult to say". In the other two districts the rise is attributed to an increase in mortgages and sales consequent on the poor harvests of the previous year. In Berar the fall is common to all the districts and has already been alluded to.

6. Sales of Hundi Stamps show a fall of no less than 58·6 per cent for the combined area. Revenue from this source appears to be very sensitive and quickly affected by any disturbance of the money market. The decrease can be directly attributed to the financial and war crises.

7. Receipts from special adhesive labels affixed in this office rose from Rs. 1,263 to Rs. 1,454, while those from the one anna impressions taken on cheques declined from Rs. 2,643 to Rs. 1,748. Miscellaneous receipts rose by Rs. 4,173 due to heavy penalties inflicted in two cases of undervaluation of property in the Drug District and to continued activity on the part of Civil Courts and Collectors in levying duty and penalty.

8. In the Central Provinces the number of vendors rose from 1,263 to 1,290, while in Berar it fell from 474 to 439, due to 36 non-official vendors in the Amraoti District getting their licenses cancelled owing to poor sales. Decrease in the sale of stamps was naturally followed by a decrease in the discount paid, which fell from Rs. 76,402 to Rs. 67,120 or by 12 per cent. Efforts to replace official by non-official vendors were made in several districts and with most success in Akola and Yeotmal. Owing to the smallness of the commission considerable difficulty is experienced, especially in remote and backward tracts, in obtaining suitable persons to take up this work and rapid progress cannot be expected.

9. In the Central Provinces 911 cases were dealt with by the Courts against 825 in the previous year, while in Berar the number fell from 442 to 419. The duty and penalty realised by Courts increased from Rs. 7,486 to Rs. 7,792 in the Central Provinces and decreased by Rs. 207 in Berar. Cases dealt with by Collectors increased by 6 in the Central Provinces and by 28 in Berar; in the former area the duty and penalty realised increased by Rs. 3,459 and in the latter it fell by Rs. 538.

10. Twelve prosecutions were instituted as against nineteen in the previous year. Of the 16 persons brought to trial, 11 were convicted, the fines realised amounting to Rs. 258 as against Rs. 535.

11. During the year 15 cases were reported to Collectors to test valuations and the enquiries made disclosed a deficiency of Rs. 4 in one case.

12. The system of recording thumb impressions continues to work satisfactorily.

13. The total number of official and non-official vendors was 1,729 and the offices of 1,687 were inspected during the year.

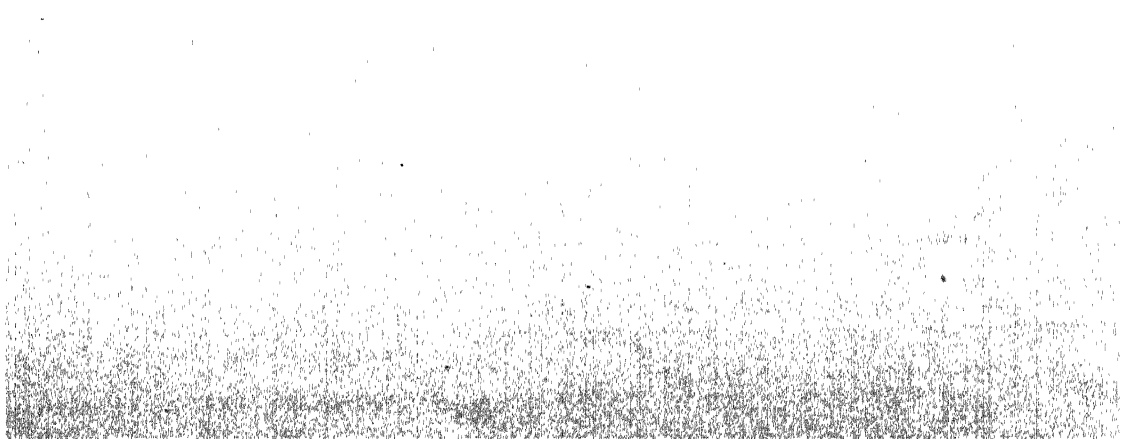
14. District Notes were submitted fairly punctually with the exception of that from Wardha which was not received till the 10th June.

APPENDIX.

CONTENTS.

- STATEMENT No. I.—Abstract of Receipts and Charges for the year ending the 31st March 1915.
- Do. do. II.—Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1915.
- Do. do. III.—Showing the detail of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1915.
- Do. do. IV.—Arrangements for the Vend of Stamps during the year ending the 31st March 1915.
- Do. do. V.—Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1915.
- Do. do. VI.—Stamp Prosecutions and Results during the year ending the 31st March 1915.
- Do. do. VII.—Showing result of action taken by Collector to test valuation of Estates for which applications for Probate and Letters of Administration were put in during the year ending the 31st March 1915.
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STATEMENT No. I.

Abstract of Receipts and Charges for the year ending the 31st March 1915.

1	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depôts.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES.								
Under the Stamp Act...	6,44,180	30,469 (b)	7,369	8,934	46,772	5,97,408	...	12,447
Under the Court-fees Act.	16,36,828	9,536	18,868	297	28,701	16,08,127	...	6,020
Total for 1914-15 ...	22,81,008	40,005	26,237	9,231	75,473	22,05,535	13,837*	18,467
Total for 1913-14 ...	23,92,811	41,543	28,759	8,716	79,018	23,13,793	14,380	21,821
BERAR.								
Under the Stamp Act...	4,77,499	26,794 (c)	1,376	2,274	36,444	4,42,055	...	5,803
Under the Court-fees Act.	7,97,786	5,046	4,963	...	10,009	7,87,777	...	3,909
Total for 1914-15 ...	12,75,285	31,840	6,339	2,274	46,453	12,33,832	...	9,712
Total for 1913-14 ...	14,81,691	39,632	9,192	2,478	51,302	14,30,389	...	15,360
GRAND TOTAL FOR 1914-15.	35,56,293 + 65,000 (a)	71,845	32,576	11,505	1,15,926	34,46,367 + 65,000 (a)	13,837*	28,179
	36,21,293					35,05,367		
GRAND TOTAL FOR 1913-14.	38,74,502 + 65,000	81,175	37,951	11,194	1,30,320	37,44,182 + 65,000	14,380	37,181
	39,39,502					38,09,182		

* Both for Central Provinces and Berar.

(a) Lump credit for the Central Provinces and Berar on account of unified stamps.

(b) Includes Rs. 2,028 on account of allowance to Treasurers.

(c) Includes Rs. 2,697 on account of establishment for sale of stamps.

STATEMENT NO. II.

Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1915.

District.		Sale of Court fee stamps	Sale of stamps for copies.	Sale of plain paper used with Court- fee labels.	Miscellaneous	Total
1		2	3	4	5	6
		Rs.	Rs	Rs	Rs	Rs.
NAGPUR DIVISION	{ Nagpur ..	3,20,336	12,128	...	...	3,32,464
	{ Bhandara ..	1,01,991	5,665	...	...	1,07,656
	{ Chanda ..	57,886	2,733	...	...	60,619
	{ Wardha ..	1,30,275	6,169	...	...	1,36,444
	{ Balaghat ..	39,225	920	...	...	40,145
JUBBUL- PORE DIVISION	{ Jubbulpore ..	1,08,362	4,872	...	...	1,13,234
	{ Saugor ..	77,524	3,784	...	...	81,308
	{ Damoh ..	37,241	1,060	...	...	38,301
	{ Seoni ..	42,696	2,396	...	...	45,092
	{ Mandla ..	17,544	768	...	...	18,312
NERBUDDA DIVISION.	{ Betul ..	52,801	1,581	...	...	54,382
	{ Chhindwara ..	81,327	4,716	...	...	86,043
	{ Hoshangabad ..	1,10,921	7,202	...	...	1,18,123
	{ Varsinghpur ..	55,070	2,488	...	...	57,558
	{ Nimar ..	1,18,376	4,661	...	...	1,23,037
CHHATTIS- GARH DIVISION	{ Raipur ..	1,12,668	7,504	...	...	1,20,172
	{ Bilaspur ..	64,697	3,838	...	...	68,535
	{ Durg ..	34,246	1,157	...	...	35,403
Total for 1914-15 ..		15,63,186	73,642	...	...	16,36,828
Total for 1913-14 ...		16,42,017	79,781	2	...	17,21,800
BERAR DIVI- SION.	{ Amraoti ..	2,91,175	22,996	...	...	3,14,171
	{ Akola ..	2,03,466	22,141	...	...	2,25,607
	{ Buldana ..	1,37,885	5,081	...	...	1,42,966
	{ Yeotmal ..	1,10,948	4,094	...	...	1,15,042
Total for 1914-15 ..		7,43,474	54,312	...	...	7,97,786
Total for 1913-14 ..		7,99,211	51,113	...	...	8,50,324
GRAND TOTAL FOR 1914-15 ...		23,06,660	1,27,954	...	...	24,34,614
GRAND TOTAL FOR 1913-14 ...		24,41,228	1,30,894	2	...	25,72,124

STATEMENT No. III.

Showing details of receipts on account of Non-Judicial Stamps for the year ending the 31st March 1915.

District	Impressed stamps	Hindis or Inland bills of exchange	Impressed stamps on debt in Section 2 (13) (a) of the Stamp Act	Foreign bills stamps	Half-anna and one-anna stamps	Share transfer stamps	Stamps for legal transactions license	Notarial stamps	Forms for agreements and contracts chargeable with two anna censored impressions	Form for cheques or receipts	Miscellaneous receipts	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs	Rs	Rs	Rs	Rs	Ps	Rs	Rs	Rs.	Rs	Rs	Rs
NAGPUR DIVISION	Nagpur	91,491	5,465	..	..	..	..	..	..	1,429	2,885	1,01,270
	Bhandara	43,597	..	..	..	..	..	..	..	..	758	44,265
	Chanda	26,517	86	..	..	..	..	..	..	..	632	27,235
	Wardha	55,061	534	..	..	..	..	..	..	..	1,737	57,332
	Balaghat	11,310	..	..	..	..	..	..	..	..	428	11,738
JUBBULPORE DIVISION	Jubbulpore	41,340	4,700	..	..	..	..	..	..	56	1,263	47,359
	Saugor	29,272	..	..	..	..	..	..	..	26	825	30,123
	Damoh	15,447	145	..	..	..	..	..	..	1	387	15,980
	Seoni	15,396	11	..	..	..	..	..	..	..	434	15,841
	Manila	5,601	27	..	..	..	..	..	..	..	153	5,781
NERBUDDA DIVISION	Betul	17,880	..	..	..	..	..	..	..	..	166	18,046
	Chhindwara	31,335	11	..	..	..	..	..	..	..	554	31,900
	Hoshangabad	45,795	1,058	..	..	..	..	..	..	..	1,331	48,184
	Narsinghpur	19,672	111	..	..	..	..	..	..	..	1,407	21,190
	Nimar	64,704	568	..	..	..	..	..	..	15	934	66,221
CHHATTISGARH DIVISION	Raipur	42,002	1,318	..	..	..	..	..	..	..	1,340	44,660
	Bilaspur	34,530	8	..	..	..	..	..	..	..	944	35,482
	Drug	17,219	252	..	..	..	..	..	..	..	4,102	21,573
Total for 1914-15		6,08,079	14,294	..	..	..	..	..	..	1,527	20,280(a)	6,44,180
Total for 1913-14		6,22,798	30,519	..	..	..	..	..	..	2,238	15,456(a)	6,71,011
Office of Superintendent of Stamps.		..	1,454	..	..	..	..	..	..	..	..	1,454
BERAR DIVISION	Amraoti	1,48,973	1,494	..	..	..	..	..	..	6	1,986	1,52,459
	Akola	1,35,668	4,376	..	..	..	..	..	..	105	1,569	1,41,718
	Buldana	1,10,799	548	..	..	..	..	..	..	79	2,017	1,13,443
	Yeshmal	67,149	..	..	..	..	..	..	..	31	1,245	68,425
Total for 1914-15		4,62,589	6,418	1,454	..	..	..	..	..	221	6,817(a)	4,77,499
Total for 1913-14		6,02,756	19,475	1,263	..	..	..	..	..	405	7,468(a)	6,31,367
GRAND TOTAL FOR 1914-15		10,70,668	20,712	1,454	65,000(b)	..	..	..	..	1,748	27,097(a)	11,21,679
GRAND TOTAL FOR 1913-14		12,25,554	49,994	1,263	65,000(b)	..	..	..	..	2,643	22,924(a)	13,04,378
												11,86,679
												13,04,378
												13,67,378

(a) Includes duty and penalty.

(b) Lump sum for Central Provinces and Berar on account of unified stamps.

STATEMENT No. IV.

Arrangement for the vend of Stamps during the year ending the 31st March 1915.

District	Number of vendors	Discount allowed to vendors.			Total.
		On Judicial stamps	On plain paper.	On Non-Judicial stamps.	
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION { Nagpur	131	1,068	...	3,906	4,974
{ Bhandara	82	786	...	2,361	3,147
{ Chanda	80	461	...	1,413	1,874
{ Wardha	101	687	...	2,692	3,379
{ Balaghat	39	258	...	562	820
JUBBUL-PORE DIVISION { Jubbulpore	83	693	...	1,488	2,181
{ Saugor	72	617	...	1,490	2,107
{ Damoh	46	294	...	801	1,095
{ Seoni	34	316	...	609	925
{ Mandla	29	108	...	255	363
NERBUDDA DIVISION. { Betul	52	358	...	909	1,267
{ Chhindwara	91	648	...	1,592	2,240
{ Hoshangabad	74	654	...	1,905	2,559
{ Narsinghpur	74	386	...	948	1,334
{ Nimar	81	789	...	3,309	4,098
CHHATTIS-GARH DIVISION. { Raipur	97	714	...	1,653	2,367
{ Bilaspur	66	429	...	1,744	2,173
{ Drug	58	270	...	804	1,074
Total for 1914-15 ...	1,290	9,536	...	28,441	37,977
Total for 1913-14 ..	1,263	9,687	...	29,828	39,515
BERAR DIVISION. { Amraoti	133	1,805	...	7,565	9,370
{ Akola	119	1,363	...	7,208	8,571
{ Buldana	94	1,070	...	5,998	7,068
{ Yeotmal	93	808	...	3,326	4,134
Total for 1914-15 ...	439	5,046	...	24,097	29,143
Total for 1913-14 ...	474	5,228	..	31,659	36,887
GRAND TOTAL FOR 1914-15 ...	1,729	14,582	...	52,538	67,120
GRAND TOTAL FOR 1913-14 ...	1,737	14,915	...	61,487	76,402

STATEMENT No. V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1915

District.				By Courts or persons receiving evidence under Section 35 of Act II of 1899		By Collector under Section 32, 37, 40 and 41 of Act II of 1899	
				Number of cases dealt with	Duty and penalty realized.	Number of cases dealt with	Duty and penalty realized.
1				2	3	4	5
					Rs		Rs
NAGPUR DIVISION.	Nagpur	...	...	111	706	33	2,091
	Bhandara	...	...	27	208	40	365
	Chanda	...	...	40	186	16	47
	Wardha	...	...	45	481	22	220
	Balaghat	...	...	40	279	9	81
JUBBUL-PORE DIVISION.	Jubbulpore	...	...	109	748	52	395
	Saugor	...	...	81	400	49	362
	Damoh	...	...	28	240	5	55
	Seoni	...	...	23	254	14	158
	Mandla	...	...	22	125	..	...
NERBUDDA DIVISION.	Betul	...	...	15	61	6	44
	Chhindwara	...	...	43	413	18	105
	Hoshangabad	...	...	55	527	26	646
	Narsinghpur	...	...	35	441	23	928
	Nimar	...	...	27	580	22	310
CHHATTIS-GARH DIVISION.	Raipur	...	...	63	941	32	264
	Bilaspur	...	...	111	836	15	86
	Drug	...	...	36	366	6	3,676
Total for 1914-15				911	7,792	388	9,833
Total for 1913-14				825	7,486	382	6,374
BERAR DIVISION.	Amraoti	...	...	94	646	58	1,110
	Akola	...	...	112	929	39	605
	Buldana	...	...	111	1,496	50	485
	Yeotmal	...	...	102	637	51	586
Total for 1914-15				419	3,708	198	2,786
Total for 1913-14				442	3,915	170	3,324
GRAND TOTAL FOR 1914-15				1,330	11,500	586	12,619
GRAND TOTAL FOR 1913-14				1,267	11,401	552	9,698

STATEMENT No. VI.

Stamp prosecutions during the year ending the 31st March 1915.

District.	Number of cases instituted.	Number of persons.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.	
		Brought to trial.	Convicted.	Acquitted.				
1	2	3	4	5	6	7	8	
					Rs.	Rs.		
NAGPUR DIVISION.	{ Nagpur	...	1	1	...	30	...	
	{ Bhandara	...	...	...	...	...	...	
	{ Chanda	...	...	...	...	...	...	
	{ Wardha	...	...	...	...	...	...	
	{ Balaghat	...	1	1	...	100	...	
JUBBULPORE DIVISION.	{ Jubbulpore	...	...	...	...	...	...	
	{ Saugor	...	2	1	1	50	...	
	{ Damoh	...	...	...	...	...	...	
	{ Seoni	...	...	...	...	...	...	
	{ Mandla	...	...	...	...	...	...	
NER-BUDDA DIVISION.	{ Betul	...	...	...	...	...	...	
	{ Chhindwara	...	...	...	...	...	...	
	{ Hoshangabad	...	1	1	...	10	...	
	{ Narsinghpur	...	...	...	...	...	...	
	{ Nimar	...	4	7	5	2	40	...
CHHATTISGARH DIVISION.	{ Raipur	...	...	...	...	...	...	
	{ Bilaspur	...	...	...	...	...	...	
	{ Drug	...	1	1	...	3	...	
Total for 1914-15		...	10	13	10	3	233	...
Total for 1913-14		...	12	17	10	7	460	...
BERAR DIVISION.	{ Amraoti	...	2	3	1	2	25	...
	{ Akola	...	...	...	...	...	...	...
	{ Buldana	...	...	...	...	...	...	...
	{ Yeotmal	...	...	...	...	...	...	...
Total for 1914-15		...	2	3	1	2	25	...
Total for 1913-14		...	7	8	2	6	75	...
GRAND TOTAL FOR 1914-15		...	12	16	11	5	258	...
GRAND TOTAL FOR 1913-14		...	19	25	12	13	535	...

STATEMENT No. VII.

Action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in during the year ending the 31st March 1915.

District.		Number of cases reported to Collector, Section 19 (b) of the Court-fees Act.	Number of such cases in which enquiries were instituted.	Amount of Court-fees originally paid in cases enquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1		2	3	4	5	6	7
				Rs.	Rs.	Rs.	
NAGPUR DIVISION.	{ Nagpur	...	6	6	462	4	...
	{ Bhandara	...	...	...	...	...	...
	{ Chanda	...	...	...	...	...	...
	{ Wardha	...	...	...	...	...	...
	{ Balaghat	...	...	...	...	...	...
JUBBUL-PORE DIVISION.	{ Jubbulpore	...	5	5	822	...	...
	{ Saugor	...	...	...	...	...	...
	{ Damoh	...	...	...	...	...	...
	{ Seoni	...	...	...	...	...	...
	{ Mandla	...	...	...	...	...	...
NERBUDDA DIVISION.	{ Betul	...	...	...	...	...	...
	{ Chhindwara	...	2	2	12	...	...
	{ Hoshangabad	...	2	2	186	...	...
	{ Narsinghpur	...	...	...	...	...	...
	{ Nimar	...	...	...	...	...	...
CHHATTIS-GARH DIVISION.	{ Raipur	...	...	...	...	...	...
	{ Bilaspur	...	...	...	...	...	...
	{ Durg	...	...	...	...	...	...
Total for 1914-15		...	15	15	1,482	4	...
Total for 1913-14		...	18	14	1,539	...	...
BERAR DIVISION.	{ Amraoti	...	...	...	...	...	...
	{ Akola	...	...	...	...	...	...
	{ Buldana	...	...	...	...	...	...
	{ Yeotmal	...	...	...	...	...	...
Total for 1914-15		...	...	...	...	...	...
Total for 1913-14		...	...	...	...	...	...
GRAND TOTAL FOR 1914-15		...	15	15	1,482	4	...
GRAND TOTAL FOR 1913-14		...	18	14	1,539	...	...

